




Filing Period		ACCOUNT NO.	If this is an AMENDED RETURN, } please check the box at right 
Due Date		LOCATION ADDRESS	
SSN or FEIN			Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 19 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242

[illegible]

I declare this is a true, complete, and accurate return to the best of my knowledge.		
SIGN HERE	President or other Principal Officer, Partner or Proprietor	Date
SIGN HERE	Tax Return Preparer and Title	Date

**FOR
OFFICE
USE
ONLY**

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** There is levied in this state a tax in the amount of three dollars and ninety cents (\$3.90) per barrel of thirty-one (31) gallons on beer or other alcoholic beverages of like alcoholic content. This tax is upon the storing, selling, distributing by gift or sale or manufacturing of beer or other beverages of like alcoholic content. Barrels containing more or less than thirty-one (31) gallons shall be taxed at a proportional rate.
- Manufacturers:** Brewers shipping or delivering beer or other beverages of like alcoholic content into this state are not required to file a Beer Tax Return (BER 108) but shall furnish a properly completed Schedule A or a print-out of like information for any such products shipped or delivered.
- Wholesalers and Importing Distributors:** Wholesalers or distributors importing or handling beer or other beverages of like alcoholic content shall at the time of filing this return furnish a completed Schedule A or provide their own print-out containing the same information for beer or other beverages received during the reporting period. Totals from Schedule A or a printout shall be summarized and transferred to the front of this form and the tax shall be paid on any products on which tax has not been previously paid by a brewery.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 19 of the return and mail with the return and any attachments to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.